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Programme planning

Proposed strategic framework for the period 2008-2009

Part two: biennial programme plan

Programme 25
Internal oversight

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* A/61/50 and Corr.1.

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Overall orientation

25.1 The overall purpose of the programme is to enhance effectiveness in the implementation of all programmes through continually improved internal control mechanisms within the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action it considers necessary to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection and evaluation and investigation.

25.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, the relevant provisions of the Financial Regulations and Rules of the United Nations (ST/SGB/2003/7) and of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8).

25.3 The Office assists Member States and the Organization in protecting its assets and in ensuring the compliance of programme activities with resolutions, regulations, rules and policies as well as the more efficient and effective delivery of the Organization's activities; preventing and detecting fraud, waste, abuse, malfeasance or mismanagement; and improving the delivery of the Organization's programmes and activities to enable it to achieve better results by determining all factors affecting the efficient and effective implementation of programmes.

25.4 The strategy of the Office is focused on ensuring that the Organization has an effective and transparent system of accountability in place and the capacity to identify, assess and mitigate the risks that might prevent it from achieving its objectives. To that end, the Office will (a) propose measures to assist the Organization in responding rapidly to emerging risks and opportunities; (b) provide independent information and assessments to assist effective decision-making; (c) provide independent reviews of the effectiveness of the use of the Organization's resources; and (d) promote a culture of change, including accountability, planning, integrity, results orientation, and risk awareness and management.

25.5 The Office undertakes a number of activities to support the Organization's commitment to gender mainstreaming, including oversight of United Nations gender mainstreaming efforts. In addition, the Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, the internationally agreed development goals, including those contained in the United Nations Millennium Development Goals, and in the outcomes of the major United Nations conferences and international agreements since 1992. The Office also continues to work to enhance coordination with the United Nations Board of Auditors and the Joint Inspection Unit.

25.6 The preparation of the present biennial programme plan precedes the completion of the review of the Office of Internal Oversight Services, and governance and oversight in the United Nations system, as requested by the General Assembly in its resolution 60/1. Programmatic implications arising from this review

will be dealt with in the context of the consideration of related proposals by the General Assembly and, as applicable, in accordance with resolution 58/269.

Subprogramme 1
Internal audit

Objective of the Organization: to ensure efficient and effective implementation and management of programmes, activities and operations by programme managers, in accordance with the relevant legislative mandates, regulations and rules

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved quality of reports provided to programme managers	(a) (i) Increased percentage of programme managers who express their satisfaction with the usefulness of internal audit reports
	(ii) Number of external and internal quality reviews to appraise and express an opinion that internal audit activities generally conform with the Standards for the Professional Practice of Internal Auditing
(b) Increased coverage of areas presenting risks to the Organization	(b) (i) Increased percentage of audits based on a systematic assessment of risks
	(ii) Increased percentage of critical recommendations addressing identified key risk areas
(c) Improved levels of efficiency and effectiveness in the implementation of programmes, and enhanced accountability by programme managers	(c) (i) Increased percentage of critical audit recommendations accepted by programme managers
	(ii) Actual savings and recoveries resulting from implementation of audit recommendations

Strategy

25.7 Based on the Standards for the Professional Practice of Internal Auditing, the Internal Audit Division will perform independent audits selected on the basis of identified risks to the Organization, make recommendations to mitigate those risks, increase efficiency and effectiveness, and improve compliance by programme managers with legislative mandates, regulations and rules. Timely reports and recommendations will be provided to the Secretary-General and to legislative bodies to facilitate decision-making, to improve United Nations programmes and field operations, and actively monitor, follow up and report on the implementation of audit recommendations.

Subprogramme 2
Monitoring, evaluation and consulting

Objective of the Organization: to mitigate risks to, and to enhance relevance and effectiveness of the Secretariat through independent, rigorous and objective programme performance monitoring, inspection, evaluation and management consulting

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved tools and methods and their increased use for results-based programme performance monitoring and assessment, evaluation and change management	(a) Increased percentage of requests met for technical assistance with programme performance monitoring and reporting, evaluation and change management
(b) Improved reporting on departmental compliance with Organization-wide instructions and guidance on results-based programme management, performance monitoring and assessment	(b) Increased percentage of programmes reporting in conformity with the instructions and guidance of the Office of Internal Oversight Services
(c) High quality of in-depth, thematic, triennial reviews and other external evaluations	(c) Percentage of evaluation reports assessed externally to be of good quality
(d) Clients acknowledge areas for improvement and implement change	(d) Increased percentage of clients expressing satisfaction with services provided

Strategy

25.8 The Monitoring, Evaluation and Consulting Division will enhance the availability of information and analysis on the implementation of mandated programmes in order to strengthen accountability for programme performance in the Secretariat. It will also promote the role of programme performance monitoring, evaluation and management consulting in improving organizational performance and achieving results. The Division will issue and update guidelines, manuals and standards pertaining to relevant aspects of programme management, results monitoring and evaluation. Oversight assignments will address thematic or functional challenges faced by the Organization, as well as Organization-wide or department-specific policies, systems, guidelines, methods and programme management practices and outcomes. The Division will report periodically on levels of overall compliance with established procedures for programme results monitoring and evaluation. By strengthening evaluation methods and approaches, building stronger client partnerships and using external experts more effectively, the Division will improve the quality of its evaluations. The Division will provide support for the establishment and strengthening of self-evaluation capacity in the Organization. By establishing and maintaining a web-based, user-friendly facility for the central deposit of evaluations and evaluative methodologies available to all staff, the Division will promote sharing of knowledge on results-based management and performance assessment throughout the Secretariat. Through support to managers in their self-evaluation and change management efforts, the Division will seek to strengthen programme management within the Organization.

Subprogramme 3
Investigations

Objective of the Organization: to investigate allegations of mismanagement, misconduct, waste of resources and abuse of authority, and to detect occurrence of fraud, corruption, and violations of regulations and rules of the United Nations

Expected accomplishments of the Secretariat	Indicators of achievement
Better protection of the Organization's assets and resources and greater compliance with the Organization's rules and regulations	Increased percentage of investigation recommendations accepted

Strategy

25.9 The Investigations Division will undertake professional investigations of reported allegations of fraud, misconduct, mismanagement, waste of resources, abuse of authority, violations of regulations and rules of the United Nations and other malfeasance in accordance with mandated requirements. On the basis of its findings, the Division will recommend the administrative, disciplinary, jurisdictional or other corrective action that should be taken, including undertaking basic investigative training for departments and offices. In addition, without compromising the operational independence granted under General Assembly resolutions 48/218 B, 54/244, 59/272 and 59/287, the Division will provide investigative services to the United Nations funds and programmes, as appropriate.

Legislative mandates

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
57/292	Questions relating to the programme budget for the biennium 2002-2003
59/270	Reports of the Secretary-General on the activities of the Office of Internal Oversight Services
59/271	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
59/272	Review of the implementation of General Assembly resolution 48/218 B and 54/244
59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations

60/1	2005 World Summit Outcome
60/254	Review of the efficiency of the administrative and financial functioning of the United Nations
60/257	Programme planning
60/259	Report of the Secretary-General on the activities of the Office of Internal Oversight Services